

Allowable Summer Food Service Program Costs

The Cost of Food Used:

- ◆ Cost of purchasing and storing food
- ◆ Non-food supplies needed for food preparation, service, or clean-up
- ◆ Cost of having food delivered (including USDA commodities)

Labor Costs:

- ◆ Time spent preparing, delivering, and serving food
- ◆ Time spent supervising children during the meal service
- ◆ Clean-up time after the meal
- ◆ Time spent planning menus and completing production and meal count records
- ◆ Time spent preparing and submitting an application for participation in the SFSP
- ◆ Time spent hiring and training sponsor and site personnel
- ◆ Time spent maintaining program records
- ◆ Time spent completing the claim for reimbursement
- ◆ Time spent competitively bidding for meals
- ◆ Time spent attending training provided by MDHSS
- ◆ Time spent monitoring sites
- ◆ Time spent performing other activities necessary for planning, organizing, and managing the program

Other Costs:

- ◆ Cost of delivering food to the site
- ◆ Mileage allowance for the purchase and delivery of food
- ◆ Rental of facilities, equipment, and vehicles (cannot charge rent for property owned by the sponsor)
- ◆ Utility costs attributable to the SFSP
- ◆ Repairs to equipment essential to the SFSP
- ◆ Depreciation for the SFSP portion of the year for non-expendable equipment (except when publicly owned).
- ◆ **Rural sites only** – Cost for transporting children to the meal service site
- ◆ Use allowances for office equipment (except publicly owned)
- ◆ Office Supplies
- ◆ Mileage allowance for attending training and for monitoring
- ◆ Parking expenses for monitoring
- ◆ Telephone
- ◆ Postage
- ◆ Advertising expense
- ◆ Insurance costs
- ◆ Audit costs
- ◆ Travel costs